

Module 11B Simulation

Claiming the Earned Income Credit with a Qualifying Child

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In this simulation, you will take on the role of April Beach in order to learn how to claim the Earned Income Credit as a married taxpayer.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22



Module 11B Simulation



You are married to Stephen Beach. You have a son, Andrew Beach, who is 4 years old. You are all U.S. citizens and live together in the same home in the United States.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22



Module 11B Simulation



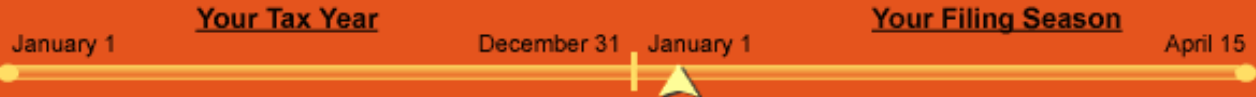
Stephen is a driver for a delivery company. You work as a cook. Your jobs are your only sources of income. You and Stephen provided all of the support for Andrew during the year. Your filing status is married filing joint.

To review your personal information, click ***My Profile*** below.

1 2 3 4 **5** 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

My Profile

Module 11B Simulation



It's the end of the tax year. You receive your Form W-2 from your employer and Stephen receives his Form W-2 from his employer. You earned \$16,251. Stephen earned \$10,462.

Note: Your employer is required to send your W-2 by January 31!

To review your Form W-2, click **My Form W-2** below.

To review your spouse's Form W-2, click **My Spouse's Form W-2** below.

1 2 3 4 5 **6** 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

My Profile

My Form W-2

My Spouse's Form W-2

My Profile

Name: April Beach

Employment: Cook

Marital status: Married


Spouse's name (if any): Stephen Beach, delivery driver

Children: Andrew, age 4

U.S. citizen: Yes

Other: Your jobs are your only sources of income. You and Stephen provided all of the support for Andrew during the year. Your filing status is married filing a joint return.



		a Employee's social security number		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 10-2311468		1 Wages, tips, other compensation \$16,251		2 Federal income tax withheld \$241		
c Employer's name, address, and ZIP code Center Circle Diner 31 Center Circle Anytown, US 10010		3 Social security wages \$16,251		4 Social security tax withheld \$1,007.56		
		5 Medicare wages and tips \$16,251		6 Medicare tax withheld \$235		
		7 Social security tips		8 Allocated tips		
d Control number 220-00-3578		9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial April R		Last name Beach		Suff.		
2348 Willow Lane Anytown, US 10031		11 Nonqualified plans		12a See instructions for box 12		
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

a Employee's social security number		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 10-6254431		1 Wages, tips, other compensation \$10,462		2 Federal income tax withheld \$132.00	
c Employer's name, address, and ZIP code Anytown Delivery Service 3 Center Circle Anytown, US 10010		3 Social security wages \$10,462		4 Social security tax withheld \$648.64	
		5 Medicare wages and tips \$10,462		6 Medicare tax withheld \$151.70	
		7 Social security tips		8 Allocated tips	
d Control number 222-00-8945		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Stephen S.		Last name Beach		Suff.	
2348 Willow Lane Anytown, US 10031		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form **W-2** Wage and Tax Statement**2007**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Module 11B Simulation



Answer the following questions to determine whether you are eligible to claim the Earned Income Credit.

- | | | |
|--|--------------------------------------|-------------------------------------|
| Do you and your spouse have valid Social Security numbers? | <input checked="" type="radio"/> yes | <input type="radio"/> no |
| Do you have earned income? | <input checked="" type="radio"/> yes | <input type="radio"/> no |
| Is your filing status married filing separately? | <input type="radio"/> yes | <input checked="" type="radio"/> no |
| Are you and your spouse U.S. citizens? | <input checked="" type="radio"/> yes | <input type="radio"/> no |
| Are you filing Form 2555 or 2555-EZ? | <input type="radio"/> yes | <input checked="" type="radio"/> no |
| Did you have more than \$2,900 of investment income? | <input type="radio"/> yes | <input checked="" type="radio"/> no |
| Are you a qualifying child of another person? | <input type="radio"/> yes | <input checked="" type="radio"/> no |
| Is your spouse a qualifying child of another person? | <input type="radio"/> yes | <input checked="" type="radio"/> no |

Press the forward arrow below to continue answering questions.

1 2 3 4 5 6 **7** 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

My Profile

My Form W-2

My Spouse's Form W-2

Module 11B Simulation



Answer the following questions to determine whether you have a qualifying child.

- Do you have a child? ☒ yes ☐ no
- If yes, is the child your son or daughter? ☒ yes ☐ no
- If no, is the child a qualifying relation? ☐ yes ☐ no
- If yes, is the child under age 19? ☒ yes ☐ no
- If no, is the child under age 24 and a full-time student? ☐ yes ☐ no
- If no, is the child permanently and totally disabled? ☐ yes ☐ no
- If yes, did the child live with you in the U.S. for more than half of the year? ☒ yes ☐ no
- Can anyone else claim your qualifying child as a qualifying child? ☐ yes ☒ no

Enter the name of your qualifying child:

Andrew Beach

(E.g., Bob Smith)

Press the forward arrow below to continue answering questions.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

My Profile

My Form W-2

My Spouse's Form W-2

Module 11B Simulation



- Do you have another qualifying child? ☐ yes ☒ no
- If yes, is the child your son or your daughter? ☐ yes ☐ no
- If no, is the child a qualifying relation? ☐ yes ☐ no
- If yes, is the child under age 19? ☐ yes ☐ no
- If no, is the child under age 24 and a full-time student? ☐ yes ☐ no
- If no, is the child permanently and totally disabled? ☐ yes ☐ no
- If yes, did the child live with you in the U.S. for more than half of the year? ☐ yes ☐ no
- Can anyone else claim your qualifying child as a qualifying child? ☐ yes ☐ no
- Are you eligible to claim the Earned Income Credit? ☒ yes ☐ no

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

My Profile

My Form W-2

My Spouse's Form W-2

Module 11B Simulation



You have everything you need to file your taxes. You will be using Form 1040A because you have a dependent.

Form 1040A <small>(See page 18.)</small> Use the IRS label. <small>Otherwise, please print or type.</small> Presidential Election Campaign Filing status	Department of the Treasury—Internal Revenue Service		U.S. Individual Income Tax Return (99) 2007		IRS Use Only—Do not write or staple in this space.	
	Your first name and initial		Last name		OMB No. 1545-0074	
	If a joint return, spouse's first name and initial		Last name		Your social security number	
	Home address (number and street), if you have a P.O. box, see page 18.		Apt. no.		Spouse's social security number	
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.				You must enter your SSN(s) above.	
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 18) <input type="checkbox"/> You <input type="checkbox"/> Spouse						
1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 4 <input type="checkbox"/> Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent,						

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

My Profile

My Form W-2

My Spouse's Form W-2

Module 11B Simulation

January 1 **Your Tax Year** December 31 January 1 **Your Filing Season** April 15

Use Form W-2 to enter your salary on Form 1040A. Enter your salary exactly as it appears on your W-2.

Enter salary: \$

Form 1040A		Department of the Treasury—Internal Revenue Service		U.S. Individual Income Tax Return (99) 2007		OMB No. 1545-0074	
Label (See page 18.)	Your first name and initial	April R.		Last name	Beach		Your social security number
	If a joint return, spouse's first name and initial	Stephen S.		Last name	Beach		Spouse's social security number
	Home address (number and street). If you have a P.O. box, see page 18.					Apt. no.	222 00 3578
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.					You must enter your SSN(s) above.	
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 18) <input type="checkbox"/> You <input type="checkbox"/> Spouse							
Filing status Check only one box.	1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. 4 <input type="checkbox"/> Head of household (with qualifying person). (See page 18.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 20)						
	Exemptions 6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. b <input checked="" type="checkbox"/> Spouse c Dependents:						
If more than six dependents, see page 21.	(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21)	Boxes checked on 6a and 6b	
					<input type="checkbox"/>	No. of children on 6c who:	
					<input type="checkbox"/>	• lived with you	
					<input type="checkbox"/>	• did not live with you due to divorce or separation (see page 22)	
					<input type="checkbox"/>	Dependents on 6c not entered above	
d Total number of exemptions claimed.						Add numbers on lines above <input type="text" value="7"/>	
Income Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.	7 Wages, salaries, tips, etc. Attach Form(s) W-2.						7
	8a Taxable interest. Attach Schedule 1 if required.						8a
	b Tax-exempt interest. Do not include on line 8a.						8b
	9a Ordinary dividends. Attach Schedule 1 if required.						9a
	b Qualified dividends (see page 25).						9b
10 Capital gain distributions (see page 24)						10	

Hint: See Box 1 on your Form W-2.

Module 11B Simulation



Enter your federal tax withheld from your W-2. Enter your tax withheld exactly as it appears on your W-2.

Enter federal tax withheld: \$
241

Form 1040A (2007) Page 2

Tax, credits, and payments	22 Enter the amount from line 21 (adjusted gross income).	22	
	23a Check <input type="checkbox"/> You were born before January 2, 1943, <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was born before January 2, 1943, <input type="checkbox"/> Blind Total boxes checked 23a <input type="checkbox"/>		
	b If you are married filing separately and your spouse itemizes deductions, see page 32 and check here 23b <input type="checkbox"/>		
Standard Deduction for—	24 Enter your standard deduction (see left margin).	24	
• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 32.	25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
• All others: Single or Married filing separately, \$5,350	26 If line 22 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 22 is over \$117,300, see the worksheet on page 32.	26	
Married filing jointly or Qualifying widow(er), \$10,700	27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	27	
Head of household, \$7,850	28 Tax, including any alternative minimum tax (see page 32).	28	
	29 Credit for child and dependent care expenses. Attach Schedule 2.	29	
	30 Credit for the elderly or the disabled. Attach Schedule 3.	30	
	31 Education credits. Attach Form 8863.	31	
	32 Child tax credit (see page 37). Attach Form 8901 if required.	32	
	33 Retirement savings contributions credit. Attach Form 8880.	33	
	34 Add lines 29 through 33. These are your total credits .	34	
	35 Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35	
	36 Advance earned income credit payments from Form(s) W-2, box 9.	36	
	37 Add lines 35 and 36. This is your total tax .	37	
	38 Federal income tax withheld from Forms W-2 and 1099.	38	
If you have	39 2007 estimated tax payments and amount applied from 2006 return.	39	

Hint: See Box 2 on your Form W-2.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

Module 11B Simulation



Use Stephen's Form W-2 to enter his salary on your Form 1040A. Enter Stephen's salary exactly as it appears on his W-2.

Enter Stephen's salary: \$
10462

Form 1040A U.S. Individual Income Tax Return (99) 2007

Department of the Treasury—Internal Revenue Service

OMB No. 1545-0074

Label (see page 16) Use the IRS label. Otherwise, please print or type.

Y
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Your first name and initial: April R. Last name: Beach

If a joint return, spouse's first name and initial: Stephen S. Last name: Beach

Home address (number and street). If you have a P.O. box, see page 18. Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.

Your social security number: 222 00 3578

Spouse's social security number: 222 00 8545

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

Presidential Election Campaign: Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 18). ☐ You ☐ Spouse

Filing status: Check only one box.

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here.

4 ☐ Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 ☐ Qualifying widow(er) with dependent child (see page 20)

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21)	(5) <input type="checkbox"/> If you did not live with you due to divorce or separation (see page 22)
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

d Total number of exemptions claimed. ☐

Add numbers on lines above

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7

8a Taxable interest. Attach Schedule 1 if required. 8a

b Tax-exempt interest. Do not include on line 8a. 8b

9a Ordinary dividends. Attach Schedule 1 if required. 9a

b Qualified dividends (see page 25). 9b

10 Capital gain distributions (see page 26). 10

Hint: See Box 1 on Stephen's Form W-2.

Module 11B Simulation



Enter Stephen's federal tax withheld from his Form W-2. Enter Stephen's tax withheld exactly as it appears on his W-2.

Enter Stephen's federal tax withheld: \$

Form 1040A (2007) Page 2

Tax, credits, and payments	22 Enter the amount from line 21 (adjusted gross income).	22	
	23a Check <input type="checkbox"/> You were born before January 2, 1943, <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was born before January 2, 1943, <input type="checkbox"/> Blind Total boxes checked 23a <input type="checkbox"/>		
	b If you are married filing separately and your spouse itemizes deductions, see page 32 and check here 23b <input type="checkbox"/>		
Standard Deduction for—	24 Enter your standard deduction (see left margin).	24	
• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 32.	25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
• All others: Single or Married filing separately, \$5,350	26 If line 22 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 22 is over \$117,300, see the worksheet on page 32.	26	
Married filing jointly or Qualifying widow(er), \$10,700	27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	27	
Head of household, \$7,850	28 Tax, including any alternative minimum tax (see page 32).	28	
	29 Credit for child and dependent care expenses. Attach Schedule 2.	29	
	30 Credit for the elderly or the disabled. Attach Schedule 3.	30	
	31 Education credits. Attach Form 8863.	31	
	32 Child tax credit (see page 37). Attach Form 8901 if required.	32	
	33 Retirement savings contributions credit. Attach Form 8880.	33	
	34 Add lines 29 through 33. These are your total credits .	34	
	35 Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35	
	36 Advance earned income credit payments from Form(s) W-2, box 9.	36	
	37 Add lines 35 and 36. This is your total tax .	37	
	38 Federal income tax withheld from Forms W-2 and 1099.	38	
If you have	39 2007 estimated tax payments and amount applied from 2006 return.	39	

Hint: See Box 2 on Stephen's Form W-2.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

Module 11B Simulation



Since you have no other sources of income, you have completed your tax return. All that's left to do is review your return.

To review your return, click ***My Tax Form*** below.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

My Profile

My Form W-2

My Spouse's Form W-2

My Tax Form

1040A**U.S. Individual Income Tax Return**

(99)

2007

IRS Use Only—Do not write or staple in this space.

Label

(See page 18.)

Use the IRS label.

Otherwise, please print or type.

Presidential**Election Campaign**

Your first name and initial

April R.

Last name

Beach

If a joint return, spouse's first name and initial

Stephen S.

Last name

Beach

Home address (number and street). If you have a P.O. box, see page 18.

2348 Willow Lane

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.

Anytown, US 10031

OMB No. 1545-0074

Your social security number**222 00 3578****Spouse's social security number****222 00 8945**

▲ You must enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

Filing status

Check only one box.

1 ☐ Single**2** ☒ Married filing jointly (even if only one had income)**3** ☐ Married filing separately. Enter spouse's SSN above and full name here. ►**4** ☐ Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ►**5** ☐ Qualifying widow(er) with dependent child (see page 20)**Exemptions****6a** ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.**b** ☒ **Spouse****c Dependents:**

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ If qualifying child for child tax credit (see page 21)**Andrew Beach****222 00 8523**Boxes checked on 6a and 6b **2**

No. of children on 6c who:

• lived with you **1**

• did not live with you due to divorce or separation (see page 22)

Dependents on 6c not entered above

Add numbers on lines above ► **3****d** Total number of exemptions claimed.**Income****Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.**

If you did not get a W-2, see page 24.

Enclose, but do not attach, any payment.

7 Wages, salaries, tips, etc. Attach Form(s) W-2.**7 26,713 00****8a** Taxable interest. Attach Schedule 1 if required.**8a****b** Tax-exempt interest. Do not include on line 8a.**8b****9a** Ordinary dividends. Attach Schedule 1 if required.**9a****b** Qualified dividends (see page 25).**9b****10** Capital gain distributions (see page 25).**10****11a** IRA distributions.**11a****11b** Taxable amount (see page 25).**11b****12a** Pensions and annuities.**12a****12b** Taxable amount (see page 26).**12b****13** Unemployment compensation and Alaska Permanent Fund dividends.**13****14a** Social security benefits.**14a****14b** Taxable amount (see page 28).**14b****15** Add lines 7 through 14b (far right column). This is your **total income**.**15 26,713 00****Adjusted gross income****16** Educator expenses (see page 28).**16****17** IRA deduction (see page 28).**17****18** Student loan interest deduction (see page 31).**18****19** Tuition and fees deduction. Attach Form 8917.**19****20** Add lines 16 through 19. These are your **total adjustments**.**20****21** Subtract line 20 from line 15. This is your **adjusted gross income**.**21 26,713 00**

Tax, credits, and payments**Standard Deduction for—**

• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 32.

• All others:
Single or Married filing separately, \$5,350

Married filing jointly or Qualifying widow(er), \$10,700

Head of household, \$7,850

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit?
See page 53 and fill in 44b, 44c, and 44d or Form 8888.

Amount you owe**Third party designee****Sign here**

Joint return? See page 18. Keep a copy for your records.

Paid preparer's use only

22	Enter the amount from line 21 (adjusted gross income).	22	26,713	00
23a	Check <input type="checkbox"/> You were born before January 2, 1943, <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was born before January 2, 1943, <input type="checkbox"/> Blind } Total boxes checked 23a <input type="checkbox"/>			
b	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here 23b <input type="checkbox"/>			
24	Enter your standard deduction (see left margin).	24	10,700	00
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	16,013	00
26	If line 22 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 22 is over \$117,300, see the worksheet on page 32.	26	10,200	00
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	27	5,813	00
28	Tax , including any alternative minimum tax (see page 32).	28	583	00
29	Credit for child and dependent care expenses. Attach Schedule 2.	29		
30	Credit for the elderly or the disabled. Attach Schedule 3.	30		
31	Education credits. Attach Form 8863.	31		
32	Child tax credit (see page 37). Attach Form 8901 if required.	32	583	00
33	Retirement savings contributions credit. Attach Form 8880.	33		
34	Add lines 29 through 33. These are your total credits .	34	583	00
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35		
36	Advance earned income credit payments from Form(s) W-2, box 9.	36		
37	Add lines 35 and 36. This is your total tax .	37	0	00
38	Federal income tax withheld from Forms W-2 and 1099.	38	373	00
39	2007 estimated tax payments and amount applied from 2006 return.	39		
40a	Earned income credit (EIC) .	40a	1,361	00
b	Nontaxable combat pay election. 40b			
41	Additional child tax credit. Attach Form 8812.	41	417	00
42	Add lines 38, 39, 40a, and 41. These are your total payments .	42	1,883	00
43	If line 42 is more than line 37, subtract line 37 from line 42. This is the amount you overpaid .	43	2,151	00
44a	Amount of line 43 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> 44a	44a	2,151	00
b	Routing number 2 4 2 2 2 2 2 2 2 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings			
d	Account number 1 0 2 2 2 2 3 8 8 0 0			
45	Amount of line 43 you want applied to your 2008 estimated tax .	45		
46	Amount you owe . Subtract line 42 from line 37. For details on how to pay, see page 54.	46		
47	Estimated tax penalty (see page 54).	47		

Do you want to allow another person to discuss this return with the IRS (see page 55)? ☐ **Yes**. Complete the following. ☒ **No**

Designee's name **_____** Phone no. **_____** Personal identification number (PIN) **_____**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature _____	Date _____	Your occupation Cook	Daytime phone number ()
Spouse's signature. If a joint return, both must sign. _____	Date _____	Spouse's occupation Driver	

Preparer's signature _____	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____
Firm's name (or yours if self-employed), address, and ZIP code _____	EIN _____	Phone no. ()	



Module 11B Simulation



Based on your completed tax return, enter your tax for the year. Enter your tax exactly as it appears on your tax form.

Enter tax:

\$ 583

Hint: See Line 28 on Form 1040A.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

My Profile

My Form W-2

My Spouse's Form W-2

My Tax Form

Module 11B Simulation



Correct! Your tax is \$583.00. You are eligible to claim the child tax credit, which is \$1,000 for each qualifying child under age 17. Because your tax is \$583.00, you will receive \$583.00 as child tax credit and the remaining \$417.00 as an additional child tax credit on line 41.

Enter your child tax credit: \$

What is your Earned Income Credit? Enter it exactly as it appears on your tax form.

Enter your Earned Income Credit: \$
(e.g., 1200.00)

Hint: See Lines 32 (CTC) and 40a (EIC) on Form 1040A.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

My Profile

My Form W-2

My Spouse's Form W-2

My Tax Form

Module 11B Simulation



That's correct! Your Earned Income Credit is \$1361.00, and your child tax credit is \$583.00 and an additional child tax credit of \$417.00.

Are you getting a refund or do you owe more tax?

- ☒ Refund
- ☐ Owe more taxes

Hint: See Line 44a on Form 1040A.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

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Yes, you are correct! Line 44a on your Form 1040A shows that your refund is \$2,151.00. Lines 44b, c, and d indicate that your refund will be directly deposited into your checking account.

Now you are ready to e-file your tax return with the IRS. Click the e-file button below to continue.



1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

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If you were actually filing your taxes online, the last step would be signing the return. You can submit your signature by actually signing Form 8453 and sending it to the IRS, or by using Self-Select PIN (Personal Identification Number) if you are eligible.

The Self-Select PIN is made up of any five numbers (except all zeros) that you choose to enter as your electronic signature. You select your PIN by providing your adjusted gross income from your previous year's tax return and your date of birth for verification purposes. Depending on the version of the software you are using, you may be asked to provide your date of birth in addition to your adjusted gross income.

Signing your return using Self-Select PIN is the simplest and fastest way to submit your signature. You do not need to mail in a paper signature, and you receive an immediate acknowledgement that your tax return was received.

Learn more about self-selecting a PIN by visiting the [IRS Web site](#).

Now click the forward arrow below to finish filing April's return.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

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Congratulations, April! You've successfully
filed your return by the tax deadline.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22

